G.R.S. IX—5]

Previous references. 1922-3. (Reforms) **File No.** 34-22

Serial Nos. 1.

Later references.
R.A 27-26-(1 & 2)
J.T. 36-26-(1 & 2).
R.A 22-29-(1 to 3)
~~Reform~~ J.T. 16-32-(2 to 5)

Preserve
Jmh

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. One.

Part B for December 1923

SUBJECT

Enquiries whether it is necessary to include in the ~~exact~~ amount of Income tax paid by the assessees for the ~~basis for the preparation of~~ Electoral Rolls.

Sir,

The Deputy Commr.,

Bellary.

(R. 13/(1))

~~Informs that there is no need to obtain information from us the amount of income tax paid by assessees as desired by the Representation~~

Ordered to be filed as no action was necessary.

Printed on the Multigraph. Jz 24/2/1926.

30-11-23

(1 2

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

50 26

Letter no. 233/9.7.8 6.6.23 from the Dy. Comm^r, Chitaldrug Dt. soliciting instructions as to whether it may not be sufficient to include in the list of voters for membership to the R.A. under the New Reforms, the names of the assessees ascertained from the Collectors & whether it is necessary to include the exact amount of tax paid by them -

Subd. Under Section 42, particulars contained in any statement or return made or furnished under the provisions of the Income Tax Act^s are to be treated as confidential & therefore seems to be objectionable to furnish the amount of tax paid by the assessee.

2 The question may perhaps be discussed & dealt with in the Reforms Branch. Subd.

WW 9/6 BMM 9/6

3 Disclosure of information obtained for assessment of income tax for purposes other than those of the Regulations is not permissible. Dy Com^r will be informed accordingly.

2^d member please read

12/6/23 12/6/23

389 11/6.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

DIARY No. 756

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

19.	—1923
Section.	Ref.
File No.	34—22
Serial No.	1

5 Draft read 13/6

6 Subd. with a draft
KW 13/6 After issue the file may be forwarded to the Reforms Section. To Chief Sectt
13/6 To Reforms Section for personal before issue
read 14/6/23

7 Though for the purpose of the electoral roll for R A membership information about the exact amount of income tax paid is not necessary as the rule wants only names of persons assessed to income tax this information would be useful for the rules proposed for Special Interests of the R A viz Merchants & Bankers pay not less than an income tax of Rs 100, unless the latter rule is changed. This is also required in regard to Candidates & members to the Legislative Council. It will not be possible to fix the eligibility of the candidates unless the information is given.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on, this form.

3)

4

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Under Rule 42 of the Income-tax Rules, only the particulars relating to the figure of the amount seem to be required as confidential. Further the information is wanted only for the guidance of the authorities appointed for the preparation of the electoral roll - and the information is not intended to be published. The amount paid as income-tax is not likely to be treated as confidential even by the assessees. They would have to divulge the amount of their income-tax payments for one purpose or another - and are likely to divulge them for election purposes. Even the Govt of India Rules in regard to the election of Candidates for the Council of State provide for getting information based on the Income-tax Act. There does not seem to be any reason for denying such an information for election purposes.

A person should be qualified as an elector for a general constituency who has resided . . . . . and who —

(a) . . .
(b) . . .
(c) . . .
(d) was in the previous year assessed on his own account to income-tax or a total income as Computed under Sect 13 of the Indian Income-tax Act, 1918 of not less than Rs 2000.

15/6.

10. Please bring up tomorrow

18/6.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

(4

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

11. For the preparation of Electoral rolls, it is quite sufficient if lists of persons paying income-tax are furnished. It is quite unnecessary to mention the amounts paid. Though if this information is given, it will not be published.

12. It is different, however, as regards candidates and members of the Legislative Council. In rural and urban constituencies, persons paying an income tax of over a certain amount (100 likely to be reduced to 50) are eligible to stand as candidates. In their cases, the amount of income tax paid by them will have to be mentioned by them but their statements

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

D 5026
756. H.C. 85

6

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Will have to be verified by the income tax authorities.

13 A similar verification would have been necessary on a fairly large scale if the proposal of the Committee to form all bankers and traders paying income tax of Rs. 100 and over into a constituency had been accepted. But such an provision as against this constituency.

14) I would suggest that for the portion marked A in the draft, the following may be substituted.

Ch. Secy.) RR 19/6

X. it would be sufficient if the lists contain the names of those paying income tax & not. and that it is unnecessary to mention the amount of tax paid.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Papers 7.
22/6

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

15th If approved the Govt portrait will issue with the altorations suggested by the Reforms Bureau

mad
26/6/23

770
30-6-23

2nd member)

It might be discussed at any meeting of Reforms Committee of persons specially qualified for the purpose.

Sd
2/7 26/3/7/23

To Reforms Secretariat with Compts

mad
30/7/23

OR

17 This may perhaps be sent to the Secretary to the Govt of India in the Home Department for the opinion of Govt of India in Council.

Sd
5/7/23

Sd
12/7

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Comptroller
15 18/7/23

756.

5026

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

18. This Question has been disposed of in another connection. There is no need to obtain information as to the amount of income tax paid by a Voter or Candidate to the R.A or the L.C.

RR
25/9.

19 This may be sent to the Financial Secretary for his views.

WS
17/11

yes. WS 17.11

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Serial No.

458
9.11.23

20 Drafts received will issue if approved by 2nd member

9/11/23

21. I don't see why this has been dealt with in the I.T. Section, as I think it is a matter to be dealt with in the Reforms Section.

20/21

11/21/11/23

22 Please do not pass this on to Reforms Section

sd
22/11/23

(20)
Rlg. (in)
30/11

22. The point raised in this file, on a reference by the Dep.y Comr. of the Chitaldrug Dt., was whether the exact amount of income tax paid by a person should be specified in the Electoral Rolls. It was pointed out that what constituted a disqualification was the fact of the payment of income tax and not the amount paid and that consequently these details need neither be furnished nor published.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 19

(9

Serial No.

23 The electoral rolls have now been published and do not contain details of the amounts paid. In these circumstances I am not sure that any reply is needed at this stage. to Mr. D. C.

49
3.12.23

RR 1/12

Hd member -

Seen
Dr. further action seems to be necessary. Dr 4/12

RR 4/12

R approved. This may be filed after perusal by the Income Tax Section

RR 5/12/23

NOTE—Contn. sheet.

41925

DIARY No. 5026

19 — 19

Section

File No.

Serial No.

19

From R. Nanasamy Rao Esquire,
Deputy Commissioner,
Chitaldrug District.

To K. Matthan Esquire, B.A.,
Chief Secretary to the
Government of Mysore,
Bangalore.

Dated 6th June 1923.

Despatched

Received JUN 1923

General No. 2339-7

No. 22/23

Enclosure No.

Sir,

I have the honor to forward herewith for orders of Government a copy of letter No.148 dated 4th instant received from the Collector of Income Tax, Davangere enquiring whether information regarding the amount of Incometax levied on each assessee which, under section 42 of the Incometax Regulation, has to be treated as confidential, may be given to the Amildars for the preparation of Electoral rolls in connection with the scheme of constitutional reforms. In clause (iii)(e) of para 3 of the annexure to your circular letter No.E.4351-62/R.A.dated 12-1-23 every person paying incometax to Government is stated to be qualified for being included in the list of voters. Accordingly instructions were issued to the Amildars who obtained from the Collectors the names of the several

persons

persons assessed to incometax and included them in the lists. Subsequently information regarding the exact amount of incometax paid by the voters has been required to be included in the lists. The particulars of incometax paid by the assessees are only available with the Incometax Collectors and they hesitate to furnish the information to the Amildars as section 42 of the Incometax Regulation makes it penal to disclose the information. Though the information is to be furnished to the Amildars for inclusion in the lists, it is obvious that such particulars are not likely to be kept quite confidential.

Under these circumstances, I solicit the instructions of Government as to whether it may not be quite sufficient to include in the lists, the names of the assessees ascertained from the Collectors, or whether it is necessary to include the exact amount of tax paid by them. In the latter case, a definite order of Government may be issued to the Collectors in the matter.

I have the honor to be,

S I R,

Your most obedient servant,

Deputy Commissioner, 6.6.23
Chitaldrug District.

Letter No.148 dated 4-6-23 from the Collector of Incometax, Davangere Sub Division, to the Deputy Commissioner, Chitaldrug District.

I have the honor to state that some Amildars in this Sub Division have asked for some information regarding the amount of incometax levied on the assessees &c, in their Taluks, for embodying the same in the voters list.

As Section 42 of the Incometax Regulation No.VI of 1920 clearly says that all particulars contained in any statement or return made or furnished under the provisions of this Regulation shall be treated as 'Confidential' &c, they have been simply furnished with a list of the assessees that have been taxed.

I request to be kindly informed at once if I can give out the amount of tax levied on each assessee.

==========:0:==========

"C O P Y"

Deputy Commissioner, 6.6.23
Chitaldrug District.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, *the* 191 .

Date of issue.....

Signed by.....

Section Repp

File No. [illegible]

Serial No 3.

No.

To

The Deputy Commissioner
of Chittaldrug

Sir,

Adverting to your letter no. 2339-T dt 6th June 1923 enquiring whether it is necessary to include the exact amount of tax paid by the assessees in the list for the preparation of Electoral rolls in connection with the Scheme of constitutional reforms, I am directed to state that ~~disclosure~~

over.

upl/written
repetition

(3) There is no need to obtain information regarding the amount of income tax paid by a voter or candidate for the Representative Assembly or the Legislative Council.

~~of information obtained for assessment of income tax for purposes other than those of the Rep^n is not permissible.~~]

I have etc

Asst Secy to Govt
Rev. Deptt
14/6
6/11/23

Copy of the above is forwarded with compliments to the Comm^r of Income tax in Mysore with a copy of the letter referred to above.

By order
Asst Secy to Govt
Rev. Deptt
14/6

KW

List of enclosures.

Copied by

Examined by